



Indonesia Tax Alert March 2020

Tax Court Service Hours for the Period of 17 March 2020 up to 3 April 2020

In the effort to contain the outbreak of Corona Virus Disease 2019 (COVID-19) in Indonesia, the Government is encouraging people to work from home ("WFH"). This WFH program applies to some government institutions, including the tax court and the Directorate General of Tax ("DGT").

Head of Tax Court issued a Circular Letter Number SE-01/PP/2020 on 16 March 2020, as amended by Circular Letter Number SE-02/PP/2020 on 18 March 2020, which informs that the following services from the Tax Court will be postponed/temporarily ceased from 17 March 2020 until 3 April 2020:

1. Tax court hearings;
2. Receipt of appeal and/or lawsuit request letters;
3. Receipt of judicial review request letters;
4. Helpdesk services beside requests for appeals/lawsuit and judicial review; and
5. Delivery of tax court decision letters and judicial review decision letters.

Further, the period of 17 March 2020 until 3 April 2020 will not be accounted for in determining the deadlines related to the filing of tax appeals/lawsuits/judicial reviews. This is also applicable for the delivery of tax court decision letters and judicial review decision letters.

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DGT Service Hours during WFH Period

On 15 March 2020, the DGT issued Circular Letter Number SE-13/PJ/2020 ("SE-13") to govern the DGT's service hours during WFH period (i.e. starting from 16 March 2020 until 5 April 2020).

During the WFH period, the vertical units of the DGT still operate as usual, but services that require direct contact between the DGT officials with taxpayers is temporarily halted. These include services provided in:

1. Integrated Service Desk (*Tempat Pelayanan Terpadu* or TPT) in all tax offices;
2. Service Desk Outside Tax Office (*Layanan di Luar Kantor* or LDK), e.g., Tax Corner (*pojok pajak*), Tax Mobile Service (*mobil pajak*);
3. One Door Integrated Service (*Pelayanan Terpadu Satu Pintu*), such as Public Service in Malls (*Mal Pelayanan Publik* or MPP);
4. Other places.

Value Added Tax ("VAT") restitution counters in airports still operate with certain limitations.

Furthermore, SE-13 provides the following details of guidance:

Type of tax or services	Services during WFH period
Individual Annual Income Tax Return (<i>SPT OP</i>) submission for Fiscal Year 2019	<ol style="list-style-type: none"> 1. Individual taxpayers are encouraged to submit their tax returns through online system. 2. The deadline for payment and submission is extended to 30 April 2020 without penalty for late payment and late submission.
Corporate Annual Income Tax Return (<i>SPT Badan</i>) whose submission deadline falls during the WFH period	SE-13 is silent on this matter. As such, it appears that the deadline for submission of Corporate Annual Income Tax Returns whose deadline falls during WFH period remains the same.
Reporting	Taxpayers are encouraged to submit their tax returns through online system or through post office.
Deadline for monthly tax return submission	Deadline for submission of withholding tax returns for tax period February 2020 is extended to 30 April 2020; except for VAT return.
Deadline for monthly tax payment	No change.
Tax administrative services (e.g. Tax Exemption Certificate (<i>Surat Keterangan Bebas</i> or SKB), overbooking request, etc.), which have been submitted prior to SE-13 stipulation	Requests will be processed without direct contact with taxpayers.
Tax supervision, audit, collection, enforcement, and objection	<p>Points to be concerned:</p> <ol style="list-style-type: none"> 1. Communication is encouraged by call or email (without direct contact with taxpayers). 2. No Tax Audit Notification Letter (<i>Surat Perintah Pemeriksaan</i> or "SP2") will be issued or delivered during the WFH period, except for delivery of SP2 for tax overpayment. 3. Tax audit closing conference is encouraged to be held through video teleconference. Closing conference acknowledgment letter can be signed and corresponded by mail or each party may present their own approval or rejection statement letter.
Active tax collection activities	Activities are temporarily ceased, unless the tax arrears are close to statute of limitation.
Other activities	Activities requiring direct contact with taxpayers are to be temporarily ceased.

For more details, please refer to the relevant circular letters mentioned above.

Contact Persons

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